

TOWN OF EASTON



*Congratulations to McCain Foods
For 60 years of success*



*2016/2017 Annual Report
Of the Municipal Officers
Please bring to town meeting April 3, 2017*

Theodore “Kim” White – Fire Chief 1985 to 2017

After 32 years as the Easton Volunteer Fire Department Fire Chief, Kim White retired February 2017. Kim grew up in Easton and graduated from EHS in 1974. He joined the Easton Fire Department in 1971 with Peter White, his father, as the Fire Chief. Kim followed in his father’s footsteps and became Fire Chief in 1985. Kim married Tammey Dixon in 1984 and they have a son Kyle, a daughter-in-law Chelsea and two grandchildren, Carter and Kaylee with whom he is looking forward to spending more time with. He has four brothers who have always been actively involved in firefighting. Kim has worked at McCain Foods since 1978 and his knowledge of the plant has been a huge asset in the protection of that facility. Easton Fire Department has a great reputation for quick response well trained firemen. Despite a shortage of volunteer firemen in Maine, the Easton Fire Department has never had any lack of volunteers, a testament to the leadership provided by Chief White. Thank you Kim, for your years of service to the Town of Easton.



The funny thing about firemen is, night and day, they are always firemen. – Gregory Widen

PLEASE BRING THIS REPORT WITH YOU TO THE TOWN MEETING

**2016-2017 ANNUAL REPORT
of the Municipal Officers
of the Town of EASTON, MAINE
for Fiscal Year Ending February 15, 2017.
Polls will be open at the Town Office on
Monday, April 3, 2017 From 9:00 AM – 6:30 PM.
Town Meeting opens at 8:00 PM, April 3, 2017
at the Easton Elementary School Cafeteria.**



Michael Corey, Chairman



Bruce Flewelling, Vice-Chairman



Paul Dudley



Douglas Blackstone



Scott Allen

"So many things are possible just as long as you don't know they're impossible." Norton Juster

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“Education is when you read the small print; experience is what you get when you don’t.” Pete Seeger

MUNICIPAL EMPLOYEES



Jim Gardner, Town Manager



Cheryl Clark, Town Clerk



Hillary Hallett, Recreation Director



Bob Clark, Highway Foreman



Troy Finnemore, Highway



Stephen Cochran, Highway



Fire Chief - Vacant



Dwight Flewelling, Custodian

MUNICIPAL OFFICERS

BOARD OF SELECTMEN ASSESSORS AND OVERSEERS OF THE POOR

Douglas Blackstone	Term Expires 2019
Paul Dudley	Term Expires 2018
Michael Corey, Chairman	Term Expires 2018
Scott Allen	Term Expires 2017
Bruce Flewelling, Vice Chairman	Term Expires 2017

SCHOOL BOARD

Gaylen Flewelling, Chairman	Term Expires 2019
Mary Lee Keep	Term Expires 2019
Sandy Flewelling	Term Expires 2018
David Hopkins	Term Expires 2018
Thomas Osgood	Term Expires 2017

BUDGET COMMITTEE FOR THE 2017-2018 FISCAL YEAR

Jonah Alexander	Ira Dodge	Vaughn Martin
Skip Babineau	Tabitha Dudley	Nancy Fay
Randy Bacon	Brian Flewelling	Tom Osgood
Tammy Beaulier-Fuller	Gaylen Flewelling	Mark Sotomayor
Jeff Blackstone	Diane Green	Terry White
Brent Bradley	Carrie Hull	Mary Wilcox
Paul DeMerchant		Cynthia Flanagan

PLANNING BOARD

David Hopkins	Term Expires 2019
Kevin Marquis	Term Expires 2018
Skip Babineau	Term Expires 2018
Richard Green	Term Expires 2017
Cynthia Flanagan	Term Expires 2017

ZONING BOARD OF APPEALS

Stuart Cumming	Term Expires 2019
Andrew King	Term Expires 2018
Andrew Keep	Term Expires 2018
Storer DeMerchant	Term Expires 2017
Vacant	Term Expires 2017

RECREATION COMMITTEE

Rebecca Allen
 Tabitha Dudley
 Denise Clark
 Bruce Flewelling

Travis Carter
 David Fuller
 Ronnie Mitchell
 Sheri Carter

Tammy Beaulier-Fuller
 Nicole King
 Peggy Flewelling
 Jennifer Daniels

REVOLVING LOAN FUND ADVISORY COMMITTEE

Cynthia Flanagan

Brian Flewelling

**EASTON FIRE DEPARTMENT
OFFICERS**

Vacant	Fire Chief
Loren White, Sr.	Asst. Fire Chief/Interim Fire Chief
Vacant	Captain
James Desmond	Lieutenant
Jack Shannon, Jr.	Lieutenant

MEMBERS

Gary Barnes
 Mitchell Dufour
 Heather Copeland
 Mark Copeland
 Dana Cyr
 Derrick Cyr
 Daniel Davenport
 Paul DeMerchant
 Carter Mazerolle

Chris Wilcox
 Gary Dyer
 Adam Perkins
 Barb Lovely
 Zachary Lamoreau
 Mark Kearly
 Shawn Michaud
 Kim White

Carl Mullen, Jr.
 Ross Grass
 Jared Hitchcock
 Stephanie Hammond
 Ryan Holmes
 Loren White, Jr.
 Kyle White
 Greg White
 Jeff Leighton



"Never interrupt someone doing what you said couldn't be done." Amelia Earhart

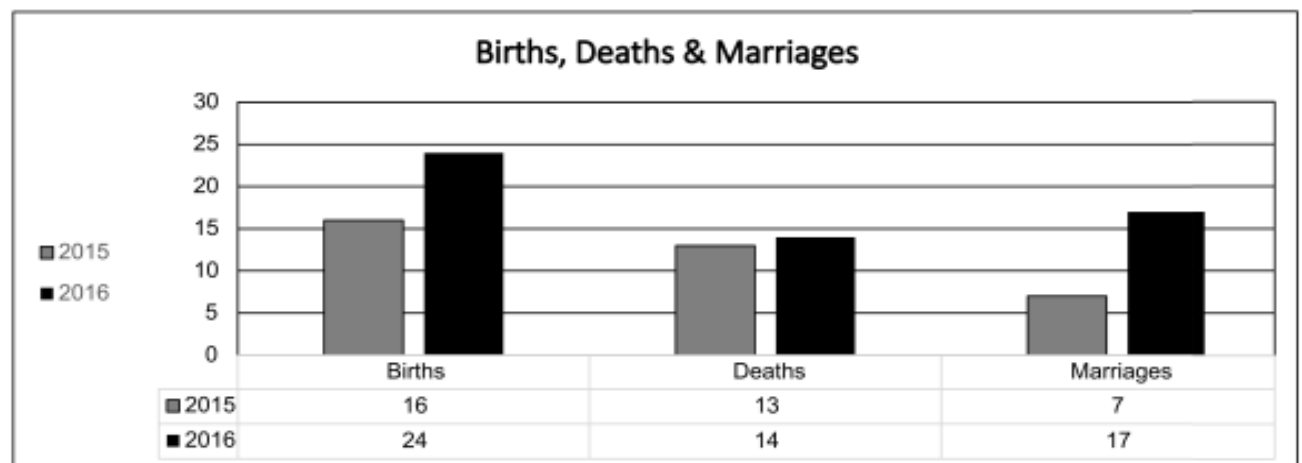
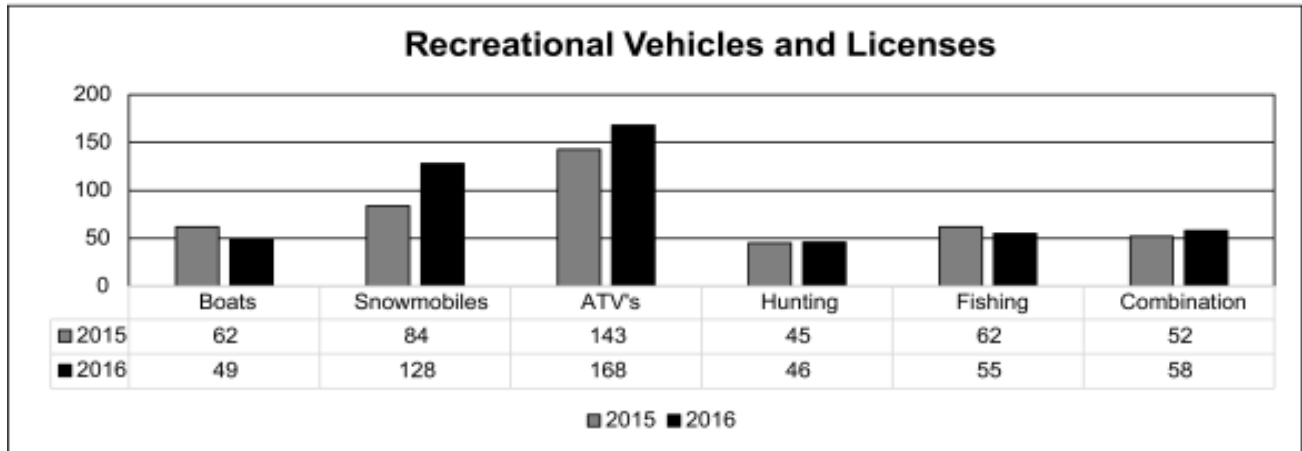
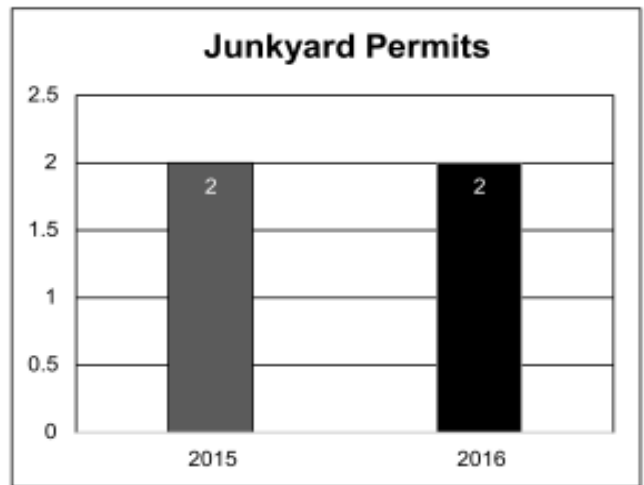
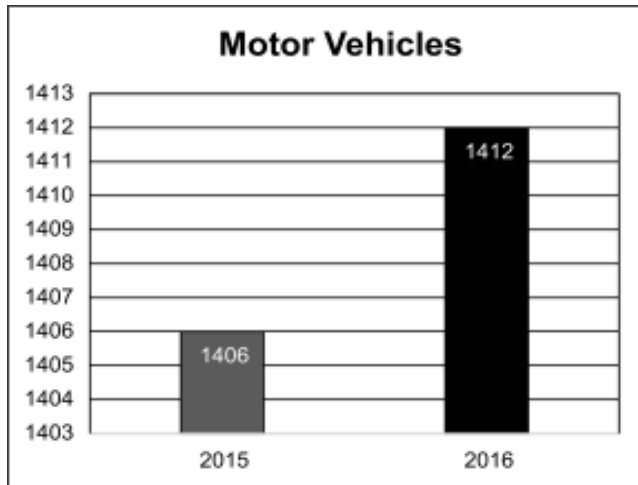
TOWN EMPLOYEES

Jim Gardner	Town Manager
	Tax Collector
	Town Treasurer
	Public Safety Director
	Health Officer
	General Assistance Administrator
	Road Commissioner
	Emergency Management Director
Cheryl Clark	Town Clerk
	Excise Tax Collector
	Registrar of Voters
	Election Warden
Kevin Marquis	Animal Control Officer
Anthony Levesque	Plumbing Inspector & Code Enforcement Officer
Hillary Hallett	Recreation Director
Bob Clark	Highway Foreman
Troy Finnemore	Highway Operator/Mechanic
Stephen Cochran	Highway Operator/Mechanic
Vacant	Fire Chief
Dwight Flewelling	Custodian
Roger Shaw	Superintendent of Schools
Cameron Adams	High School Principal
Larry Worcester	Elementary School Principal
Andrew Keep	Attendance Officer



"There are two great days in a person's life - the day we are born and the day we discover why." William Barclay

TOWN CLERK REPORT



NOTE: Proof of insurance is required when registering motor vehicles. You must show your insurance identification card at the time of registration.

TOWN MANAGER REPORT

It gives me great pleasure to provide the Town Manager's report for Fiscal Year 2016-2017 (16 February 2016 – 15 February 2017) to the fine citizens of Easton. This past year brought the completion of the revaluation of the industrial properties, thus completing the revaluation process. I would like to thank all the residents, commercial and industrial property owners for their understanding and patience in finalizing a not so pleasant task.

The landscape in the village area of our community has changed in the closing of Katahdin Trust Company and Village Health Care. Easton Board of Selectmen, along with Town staff, worked very hard to try and change the minds of the cooperate individuals involved in making the decision to close those facilities. At the end of the day, the corporate board of directors of both companies obviously decided to close their operations in Easton. Easton Board of Selectmen will work hard in filling the windows with new businesses in the future.

I would personally like to thank each and every town employee for helping keep the 2016-2017 Fiscal Town Budget under projections. Also, the vision of the Easton Budget Committee has placed a positive impact on the last six budgets we have completed together. As I told the Easton Budget Committee in our February 2017 budget committee meeting, when I started here in December 2010 our current fiscal year budget was \$1,021,000 and this year's proposed budget (2017-2018) is \$1,015,000. Close observance of the budget by the budget committee and proper administration by the departments has continued to keep 2017-2018 proposed budget below 2010 level. Hats off to those involved!!!

I would like to welcome our newest town employee Stephen Cochran to the Easton Highway Department. Our Highway Department has again shown other cities and towns around us how to maintain local roads. We hear a lot of comments from those who live outside the community on how well our roads are maintained, especially in the winter. Great thanks to Bob, Troy and Stephen.

Our Recreation Department continues to find ways of making Easton's Recreation Department second to none. It is a known fact that every thriving community has an excellent recreation program for existing and new residents to enjoy. Hillary has the vision for not only the youth programs in our community but also programs for our senior citizens. Thanks Hillary, for a job well done!!!

In the 18 years that I have been a Town Manager, I have worked with many Town Clerks. It has been my pleasure to work alongside one of the most remarkable Town Clerks in the profession throughout the State of Maine for the last six years here in Easton. Cheryl continues to ensure that all residents are well informed of the issues concerning them in town government. Thanks Cheryl, it's nice to know you got my back!!!

If you have had the opportunity to read my last 6 Town Manager's Reports, you know this is the part of my report where I reflect on life in general. This past year the Town of Easton was in an abatement appeal process over the valuation of certain structures. The decision to take the appeal process to the next level was not to the blame those who chose to apply for the abatement but to contest a decision made by the Aroostook County Commissioners along with their County Administrator that could have easily upset the State of Maine property tax laws for every community in the State of Maine. Aroostook County Commissioners based a decision on a matter of life style, religion and compassion for the applicants. Thanks to the Superior Court judge the decision was overturned. Where I am going with this is that I was raised to believe that everyone should be treated equally regardless of race, religion, lifestyle or last name. Not treating everyone equally only causes distrust in the governmental system.

In closing I would like to thank my Board of Selectmen. Decisions made over the last few years have been very tough and not necessarily popular but I know for a fact every decision was the best for the citizens of Easton.

As always remember there is no appointment needed to voice your opinion or concerns in my office.

Respectfully Submitted,
Jim Gardner
Town Manager



CODE ENFORCEMENT OFFICER/ PLUMBING INSPECTOR REPORT

The following is a summary of the Plumbing Permits issued during 2016:

Internal Plumbing Permits	0
Sub-surface Waste Disposal Systems	<u>1</u>
Total	1

One of the project has been completed and inspected from 2016 and there was one project completed and inspected from 2015. There are no voided permits for 2016 and there are no projects pending at this time. I have sent in the State of Maine fees and the State copy of the permits completed and inspected.

There is still the appearance of an issue with internal plumbing permits not being pulled by local plumbers. Please let me know if in the future you would like for me to focus more on addressing this issue.

At this time I would like to thank you for all your support and cooperation provided to me this past year. It is always a pleasure working with you, the Planning Board and your staff as Code Enforcement Officer and Local Plumbing Inspector for the Town of Easton.

Respectfully Submitted,
Tony Levesque, CEO & LPI

"Be not simply good - be good for something." Henry David Thoreau

SCHOOL DEPARTMENT REPORT

I am both pleased and proud to offer a report on behalf of the Easton School Department and its Board of Directors. The 2016-2017 school year has been memorable, rewarding and productive. In late August, we received notification that Easton Junior-Senior High School had been recognized nationally for academic excellence:

“This morning *Newsweek* released its coveted list of *America’s Top High Schools 2016: Beating the Odds* – congratulations to Easton Junior-Senior High School for being ranked among 500 schools across our country that are doing a stellar job of preparing students for college despite their challenging economic status! Being the only Maine High School receiving this honor, we’re confident that you’ll want to celebrate this exciting accomplishment with your students, faculty, parents, alumni and community.” The link to the Newsweek website is: <http://www.newsweek.com/high-schools/americas-top-high-schools-2016>

While pleased with this honor, The Citizens of Easton have known, and rightly expect, an outstanding academic, social and co-curricular experience for your children. I am often reminded of just how special an “Easton Education” really is when I:

- attend student activities that enrich our students that other County schools don’t offer or support.
- see the ratio of our student body that are involved in Co-curricular activities.
- observe the ratio of our high school student population that have been selected to the National Honor Society.
- review the list and percentage of graduates who have successfully completed higher education programs.
- hear of many of these young men and women who are returning to Easton to live, work and raise their own children.

I often say that what sets Easton Schools apart is that “it’s cool to be smart” here. Small organizations have unique challenges to meet, but one can never question the fact that small schools offer an environment for children that is inclusive, accepting and encouraging. The saying: “*the proof is in the pudding*” certainly holds true when we see Easton Alumni wanting to return home to raise their children so they too can experience the “Easton Education”! Sometimes we tend to take things for granted that are most important and closest to us. I assure you that one of the genuine “gems” in Maine is an “Easton Education”! Our community school is like a family. We celebrate together and grieve together.

Earlier this year many of us were thrilled and proud when Easton High School and U.S Air Force Academy alumni, Major Matt Osgood piloted a C-17 military transport plane over Easton. It was his final active duty mission and he wanted to “honor his hometown”.

Just prior to Christmas, we sadly said goodbye to one of our own, a brave little girl who taught us all a whole lot about life, love and laughter. Abraham Lincoln once said: “— in the end, it’s not the years in your life that count; it’s the life in your years”. Paige Lento packed a lot of “living” in a very short life, and because of her, the lives of our students, staff, and anyone who knew and loved her will be forever enriched.

The 2016-2017 school-year has been professionally challenging as we work hard to meet the Proficiency-based Education (PBE) Standards that Maine law now mandates. In August, the incoming 9th grade class will be the first class required to meet “proficiencies” in several key academic areas in

order to graduate. These changes in both curriculum alignment and instructional practices will dominate our planning and preparation for the next several years and Easton Schools WILL successfully meet the challenges to ensure that ALL students meet these rigorous new “standards”.

Being a small school, economies of scale make it challenging to maintain the quality of schools that do set us apart from most in Maine. I have communicated many times to both staff and School Board members that being a small school with higher than State average per pupil costs, we have no choice but to be EXCELLENT, not in a few things, but in every aspect of school functions.

The Maine Department of Education distributes General Purpose Aid (GPA) to school units based on several factors. The component that impacts GPA the most is the property value of the community. Easton is indeed fortunate to have two large industrial entities located here. These provide both a large employment footprint and substantial tax base. Because of total property valuation in Easton, we receive a minimum amount of GPA to support our schools. The citizens, both regular and corporate, have been extremely supportive and involved with our schools. I want to thank each of you for standing by us through some very challenging times for everyone. I hope that you are, and can continue to be proud of your schools.

I am certain that the Staff, School Board, Selectmen and Town Manager will continue to work together to meet the challenges as we remain committed to providing an outstanding educational experience for all Easton students. I want to thank Bob Clark and his highway department for assisting with the primary snow removal and top-quality school bus maintenance. Cooperation between the Town of Easton and the Easton School Department is strong and paramount to the successes of both entities.

I am enormously grateful for the opportunity and privilege to serve as your Superintendent of Schools. I am proud of all aspects of the Easton School Department and look forward to mutual support and shared success in the future.

Respectfully Submitted,
Roger Shaw, Superintendent of Schools



“The best advice I ever got was that knowledge is power and to keep reading.” David Bailey

HIGHWAY DEPARTMENT REPORT

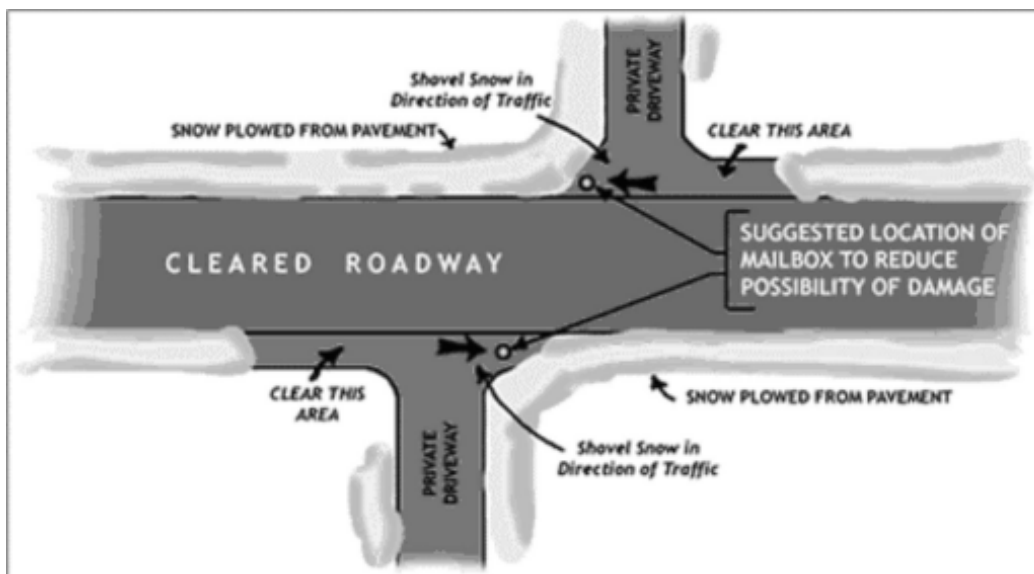
This year's Highway Department projects included:

- Cutting back trees and brush on Kinney Hill and the north end of the Henderson Road to get ready to ditch, rebuild and pave
- Contracted with Lane Construction and Ed Pelletier & Sons to repair above said sections of road
- Repaired two driveway culverts at 208 Forest Avenue and ditched from 208 to 210 Forest Avenue
- Graded and added gravel to the shoulders, at various locations, on Forest Avenue, Fuller Road, Gray Road, Henderson Road, Johnson Road, Lamoreau Road, and Station Road
- Ditched, paved and added shoulder gravel for approximately 250 feet on the south end of the Lamoreau Road and ditched the corner of the Henderson and Lamoreau Roads for about 100 feet
- Applied 69.63 tons of asphalt patch
- Swept all town owned roads on the east side on Route 1A
- Mowed along road sides and at the old town dump
- Dug holes to plant trees on Duncan Drive and Perry Drive and watered the new trees
- Washed the Town Office and Main Street parking lots to paint parking spaces
- Removed tree stumps in front of the Odd Fellows' Hall
- Provided assistance in the building and shaping of the entrance of the Fry Pan Road as in kind service for CAS&W grant

Along with the above mentioned projects, we have done our yearly duties and preventative maintenance programs for the School Department, Fire Department and cemeteries. I would like to welcome Stephen "Shag" Cochran to the Highway Department and thank Kevin Mitchell for his time here as well as Troy Finnemore for his dedication to the department. I would also like to thank the Town Office staff and the Board of Selectmen for their continuing support.

Respectfully Submitted
Bob Clark, Highway Foreman

Below you will find a sketch showing how your driveway can be initially cleared to reduce the possibility that after the plow passes you will be snow bound again. We suggest that you clear your driveway in the manner suggested in the sketch. If you will shovel snow in the direction of traffic, and also make a pocket next to your driveway as shown, snow accumulation on the plow will drop into that pocket and only a bare minimum will go into the driveway opening.



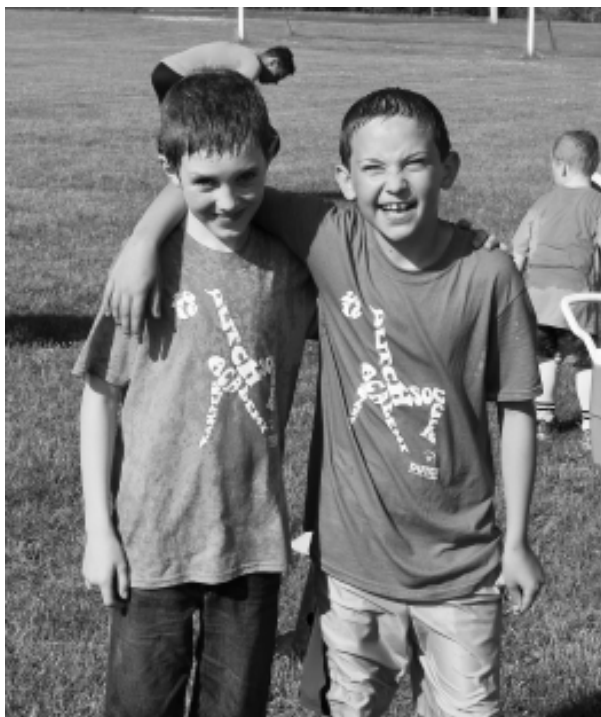
FIRE DEPARTMENT REPORT

Fire Permits can be obtained from the Easton Town Office during regular business hours. There is no fee for this permit. You may purchase a two day burn permit online for \$7.00. You can find the link by going to www.eastonme.com and selecting Online Services, Fire Permits. Permits for the year are only available at the Town Office.

Limitations: Regardless of whether a permit is required or issued you may be asked to discontinue burning if there is a burning ban in effect. You may not burn paper, cardboard, plastic, rubber, Styrofoam, metals, food wastes, chemicals, treated wood or other solid waste. You must comply with all laws and regulations of the Maine Forest Service, Department of Environmental Protection, local ordinances and conditions, or restrictions stated on the fire permit. You shall be liable for suppression cost due to negligence or not following safety requirements listed on the fire permit. The Easton Fire Department restricts the burning of brush or grass to times when the wind is less than 10 mph.

Remember to check your smoke alarms and CO2 detectors and change batteries. Smoke detectors and CO2 detectors have a 10 year life expectancy.

Industrial	1
Motor Vehicle Accidents	2
Assist Ambulance	4
Electrical Distribution	1
Silent Alarm	2
Grass/Brush	4
Structure Fire	2
Mutual Aid	2
Training/Meetings	31
Unnecessary	2



RECYCLE!

The amount of tonnage that is being hauled to the landfill has increased causing the cost of waste disposal fees paid by the Town of Easton to increase as well. Recycling is something you can do to help reduce this cost. The recycling containers listed below are available to Easton residents and are located behind the Town Office. The information below was obtained from the Tri-Community Landfill website.

Red Igloo — #2 HDPE Clear Plastic Containers

Do:

- Place only CLEAR plastic containers with the #2 recycling symbol in the igloo
- Include clear milk and water jugs
- Remove the caps and rinse the containers
- Crush the containers to save space in the igloo

Do Not:

- Place white, “light-block” milk jugs in the red igloo - these should be placed in the blue igloo with colored plastic containers (white is a color)
- Place any type of lid or cover in the igloos — these are normally made from a different type of plastic

Blue Igloo — #2 Colored Plastic Containers

Do:

- Place only COLORED, narrow-mouth plastic containers with the #2 symbol in the igloo
- Include detergent, bleach, shampoo, dish liquid, and white light-block milk containers
- Remove the caps and rinse the containers
- Crush the containers to save space in the igloo

Do Not:

- Include wide mouth containers such as whipped cream, plastic coffee cans, or butter, regardless of the #2 recycling symbol. The plastic resins in these containers are different and these items unfortunately are not accepted by the markets.

Gray Igloo — Tin Cans

Do:

- Include food cans, empty aerosol cans, cat food cans, etc.
- Rinse the cans clean
- Labels are acceptable

Do Not:

- Include aluminum cans, aluminum foil, or food trays
- Please do not put bags in the igloo

Yellow Igloo — Newspaper

Do:

- Include newspapers, all magazines and catalogs, telephone books, and newspaper inserts
- Please leave loose

Do Not:

- Include any other paper; such as office paper, cardboard, magazines or mail
- Tie, bundle, or put bags in the igloo

There are also two green containers for corrugated cardboard

TRI-COMMUNITY LANDFILL HOURS:

	Private	Commercial
Monday-Friday	8:00 AM – 4:00 PM	8:00 AM – 3:30 PM
Saturday	8:00 AM – 3:00 PM	8:00 AM – 2:30 PM

All vehicles are required to display a valid TCL permit sticker, which must be affixed to the permitted vehicle. The permit does not guarantee free waste disposal. Disposal fees are based on type and origin of waste.

Closed all federal and state legal holidays and Sundays.

OTHER TOWN INFORMATION:

Easton Clean-Up: Twice a year, the Town of Easton will provide a collection point at the town garage on the Fry Pan Road for household junk, such as appliances, tires, furniture, wood, etc. Wood products must be separated. **NO HOUSEHOLD GARBAGE OR USED OIL.** There will also be a collection point next to the recycling igloos behind the town office to dispose of electronics such as: televisions, computers, monitors, printers, fluorescent bulbs, circuit boards, cell phones, fax machines, scanners, laptops, DVD/VCR players, batteries and copiers. All recyclables must be deposited in the igloos behind the town office. **EASTON RESIDENTS ONLY. NO COMMERCIAL LOADS.**

Pinetree Waste, Inc.: Commercial pick-up on Wednesday and residential pick-up on Thursday.



NOTICE TO ALL DOG OWNERS

All dogs six months or older as of January 1, 2017 or whenever they turn six months must be licensed. Any owner that licenses their dog after January 31, 2017 will be charged an additional \$25.00 late fee. A valid rabies certificate must be presented at the time of licensing. On April 1, 2017 the assessors will present the dog warden with a warrant listing of all unlicensed dog owners and this will result in an additional warden's fee being charged. If you no longer have your dog, please notify the clerk's office. It is unlawful to allow your pet to be without a leash. Approximately 8 dogs were taken to the Aroostook Humane Society in 2016.

Cheryl Clark
Town Clerk

ANIMAL CONTROL OFFICER REPORT

The recurrent television commercial with the tag line "things happen" certainly has proven true this year. Having done this job for close to twenty five years, I have learned to expect the unexpected.

On a peaceful Sunday morning while sitting in the back of church, I got the call. A representative from TAMC called to inform me they had a dog bite case in the emergency room. A child was being seen after the family dog had bitten off his ear! The unusual thing about this call was I knew the offender and this was way out of character for this animal. No one saw this coming! "Things Happen"

So what if this was you? Is your animal up to date on its shots? Is your pet registered? These things matter when "things happen". The person on the receiving end of the animal injury may have to undergo a series of painful shots if you cannot present a current rabies certificate. Let's hope the victim is your friend.

You are sitting on your deck on a gorgeous Aroostook summer afternoon when you hear a blaring horn, squealing tires and a loud crash... where is Fido? Let's hope he is in the house! If Fido is not and the commotion was caused by him, well, that may pose a problem. Hope you have very good insurance!

Many of our residents believe that living in a rural area allows them to let their animals roam freely about their property. They may roam about your property... YOUR PROPERTY. When your animal causes a highway accident, you are on the hook for property damage and bodily injury. You are also liable for damage to neighbor's property and crops if your livestock strays from home.

Enough bad news! Let me leave you with some timeless wisdom.

- Follow the golden rule. Treat others as you wish to be treated, if your neighbors do not have animals, chances are they do not wish to have yours over for a visit.
- Good fences make good neighbors. See previous paragraph.
- The world has far too many unwanted cats and dogs. Have yours spayed or neutered.
- "Things happen"! Be sure your pet is up to date on shots.
- License your dog. When, not if, Fido goes on a walkabout, it is much easier to get him home!

Kevin Marquis
Animal Control Officer, Easton

"Our greatest glory is not in never falling, but in rising every time we fall." Confucius

EXEMPTIONS FOR VETERANS AND WIDOWS OF VETERANS

A property tax exemption is available to Veterans age 62 or over, to Veterans under 62 if they are certified by the Veterans Administration Office to be totally disabled, or to the un-remarried widow or minor child of any veteran who would be entitled to such exemption if living, or who is in receipt of a pension or compensation from the Federal Government as the widow or minor child of veteran.

Persons not already receiving this exemption who wish to apply should do so at the Town Office no later than April 1, 2017. Persons receiving such an exemption are not required to apply annually.

The maximum property valuation exemption for veterans or their widows whose service period was prior to or during World War I, is \$6,000. For Veterans or their widows whose service period is after World War I, the maximum property valuation exemption is \$5,000.

MAINE RESIDENTS PROPERTY TAX AND RENT REFUND “CIRCUITBREAKER” PROGRAM

The Maine Residents Property Tax and Rent Refund “Circuitbreaker” Program has been repealed as part of the enacted state budget for claims beginning on or after August 1, 2013. The Circuitbreaker Program has been replaced by a refundable Property Tax Fairness Credit that can be claimed on the Maine Individual Income Tax Form. The new credit was available beginning in **January, 2014** on the 2013 Maine Individual Income Tax Form 1040ME. A worksheet will be included with Form 1040ME to calculate the amount of the credit.

HOMESTEAD EXEMPTION

Residents who have owned a home in Maine for the past twelve months qualify for a homestead exemption of up to the just value of \$20,000. Applications are available at the Town Office.



RECREATION DIRECTOR REPORT

Year-in-Review

It seems like I just sat down to write about our Sesquicentennial year and here we are again; time sure flies when you are having fun! This past summer was packed full of entertainment. Three mornings a week the Recreation Department offered day camp. This year's theme days included: Halloween, a patriotic day, Easter and Christmas celebrations as well as water and sleepover themed days. Mondays at day camp were "mini-trip" days, allowing us to visit places around our community including: the WOW mobile, strawberry picking at Crab Tree Farms, viewing the fish at the Micmac Farm, mini golfing and home-made ice-cream at Goughan's and performances by the Mad Scientist and the Supreme Court Jesters. Swimming lessons were available, and we hosted several week long camps including: Archery, Science, Cooking, and Dutch Soccer Academy. New this year was a cheering clinic, kayak camp, art camp & mountain biking. Afternoons were filled with swimming. Other special events included the 14th Annual Girls' Day Out, a Boys Only event & MRPA Track and Field. Wacky Wednesdays (field trip days) were the highlight of the summer. This year we visited Water Wizard Water Slides & mini-golf, had amazing day in the sun at Hartt Island Resort, spent a day in the water at Paradise Mountain, climbed the walls at Xtreme Adventures, and had a wonderfully relaxing day at Birch Point Campground! The Major League baseball team with coaches John Bonner & Jason Brewer had a successful summer making it to the playoffs once again. Minor League baseball was offered for 7-9 year olds with Coaches Ian Sotomayor, Nicole King & Peggy Flewelling and they had a great time learning the sport. This was the sixth summer the Recreation Department offered co-ed adult softball and we had eight teams participating in the league that plays two nights a week. It is great to see the "big kids" getting out there and enjoying some activity.

Fall activities are some of our favorites. Harvest trips included: King's Landing Historical Settlement, Bangor Children's Museum & Kingswood Entertainment Centre. Each week we visited a different local farm including the Stewart's Farm, Hunter Brothers' Farm, Crab Tree Farm, Covered Bridge Potato Chips and Goughan's Farm. The children also had an opportunity to participate in a Cooking Camp, Dance Camp & Golf Camp. We also offered three soccer levels. Our soccer teams enjoyed the beautiful fall weather with many soccer games. Thanks to Travis Carter, Nicole King & Britany Tompkins for coaching!

Basketball season is in full swing with the recreation ball season being held after the "regular" season to make better use of gym time. The grades 5 & 6 boys have had a very successful season with Coaches Travis Carter & Tim Carver. The girls' team has been learning a lot from their coach, Matthew Powers. The Little Bears enjoyed their introductory time to basketball and were able to participate in a round robin in Mars Hill and several in-house scrimmages. Thanks to Nicole King, Jake Flewelling and Britany Tompkins for working with these future athletes. The cheerleaders looked sharp again this year; thanks to Leslie Carlow for working with these spirited young ladies. A huge thank you goes out to all the parents who helped us carpool to games. Also thanks to Leslie Ferris, Eric Cassidy and Larry Worcester for their officiating.

With the help of Bryan Shaw in physical education classes, we were able to participate in two basketball competitions. This year's qualifiers for the Maine Recreation and Parks Hot Shot Regional Competition were: Grace Ellis, Laynie Brewer, Eva Callioras, Jazmyn Brown, Jenna Cochran, Kayleigh Coy, Grace Flewelling, Lydia Ferris, Cecilia Morin, Kassidi Hanson, Owen Sweeney, Chase Flewelling, Blake King, Cade Ennis, Rylee Chasse, Evan Carver, Mitchell Flewelling, Camden Michaud and Austin Carver.

"You cannot control what happens to you, but you can control your attitude toward what happens to you, and in that, you will be mastering change rather than allowing it to master you." Brian Tracy

Qualifying to take part in the Elk's Hoop Shoot Contest at UMPI were Caitlyn MacPherson, Raiden Cochran, Olivia Keep, Owen Sweeney, Eva Callioras & Camden Michaud. Thank you, Mr. Shaw, for allowing us time in your classroom!

Some of our on-going programs include: Junior Activities for our youngest citizens (ages two through school age) which meets twice a week, swimming lessons during Harvest & Summer breaks, downhill skiing at Big Rock, Yoga & RIPPED® for kids. Other special activities included: Winter Carnival week-end; a community pot luck supper, game night, laser tag and father vs. son ball game; annual Easter Egg Hunt & Breakfast, countless field trips over school vacations & Easton Field Days!

The recreation department's senior group has been putting the recreation room at the Manor to good use. We meet weekly for a nutrition class (taught by Christine Finnemore from the Maine Cooperative Extension) as well as many specialty programs including holiday parties, game & movie days and more. The group can often be seen "hitting the road". In the past year we have visited Sugar Moon Cookhouse, Maple Moose, Spring Break, Covered Bridge Potato Chips, MSAD#1 School Farm, a trip to the lake house, and a mystery trip. The group also enjoyed monthly meetings with TAMC at their Healthy Aging programs, monthly programs with Area on Aging, meals prepared by Kids Cooking Camps, holiday meals at the Easton School Department, the Hayden Family Meal and a Christmas brunch.

My personal gratitude goes out to everyone who has helped with an event, transported children, volunteered to provide snacks and served on the Recreation Committee. Thanks to Cheryl Clark who is always willing to help. Also appreciation to Cheryl and Tabitha Dudley for their editing jobs when I can no longer look at my own work. A heartfelt thank you to Bernie McAdam for the many bus rides and all the extra help along the way! I also want to thank the Easton School Department for the use of the facilities; Mr. Worcester, Mrs. Hall & Mrs. Cook and the custodial staff are always willing to help. I look forward to another year of new experiences! As always, please contact me with program ideas and suggestions.

Yours in Recreation,
Hillary Hallett
Recreation Director



"Always do your best. What you plant now, you will harvest later." Og Mandino

HAPPY DAYS CLUB SENIOR CITIZENS REPORT

The Happy Days Senior Citizens' Club meets on the second and fourth Thursdays of the month at 11:30am for a pot luck luncheon in the recreation room at the West Ridge Manor.

Guest speakers and special events throughout the year included:

February 11- Lisa Clark, RSVP coordinator with Aroostook Area Agency on Aging, spoke to the group about the many volunteering opportunities available for seniors.

April 28- Daryl Adams, R Ph discussed some of the interactions of prescribed medications and some over the counter drugs.

May 12- Steve DeMaio updated the group on the proposed Easton Community Library.

May 26- Members traveled to the Blue Moose Restaurant in Monticello for lunch with a stop at Hidden Meadows Farm Store in Bridgewater.

June 9- We visited the Francis Malcolm Science Center for a tour and a brief program in the new planetarium. The group then traveled to Boondock's Grille in Ft. Fairfield for lunch with a stop at the Amish Bakery at Easton Center.

July 28- Pizza was ordered in for lunch.

Aug 25- A lunch of Chinese fare was ordered.

Oct 13- A few members traveled by bus to Haystack Mountain to view the foliage and had lunch at Bonanza in Presque Isle.

November and December meetings were not held due to the holidays and community functions.

January 2017 the following officers were elected/appointed for the upcoming year: President- Julia Allen; Treasurer/Vice President- Liana DeMerchant; Secretary/Asst. Treasurer Annette Copeland.

We want to thank the Town of Easton for their generous donation of \$1,000 to help defray the cost of member's lunches and drivers fees for our trips.

Respectfully submitted,
Annette Copeland, President



"The best way to find out if you can trust somebody is to trust them." Ernest Hemingway

REPORT OF THE ASSESSORS 4/1/16

Real Estate:

Land Value	\$30,819,700
Building Value	<u>66,790,700</u>
Total Real Estate Value	\$97,610,400

Personal Property:

Production machinery and equipment	92,726,600
Business Equipment	913,900
All other personal property	<u>213,600</u>
Total Personal Property	93,854,100

Total Taxable Valuation	191,464,500
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Municipal Tax Rate per \$1,000 = .01740 (mil rate) \$3,331,482.30



“Show respect even to people who don’t deserve it; not as a reflection of their character, but as a reflection of yours. Dave Willis

2015 TAX LIENS

Blackstone, Jeffrey R.	219.40	Bal.	
Blackstone, Jeffrey R.	2,037.05	Bal.	
Condon, Rhonda M.	144.42		
Finnemore, Kimberly A.	864.78		
Francis, Carol	133.98		
Francis, Carol	854.34		
Guyette, Paul	643.80		
Hayes, Ryan & Karen	817.80		
Kennedy, Raymond	647.28		
LeBlanc, Linda M.	549.34	Bal.	
Maust, Robyn M. & Laurette A. LaFrance	375.84		
Monroe, Michael	2,192.40	Bal.	
Nevers, Sheryl F.	1,157.10		
Nichols, Heirs of Clayton	1,616.46		
Nichols, Lawrence W.	440.22		
Page, Heirs of R L	67.86		
Page, Heirs of R L	388.02		
Plourde, Randy A. & Colleen R.	1,154.02	Bal.	
Plourde, Raymond N.	3,476.52		
Remmington, Heather L.	621.18		
Taylor, Danny P.	504.60		
Tibbetts, Adam	39.89	Bal.	*
Woollard, Debi-Jo	197.47	Bal.	
TOTAL	\$19,143.77		

* Paid after books closed.



LIST OF TAXES DUE (2016)

Alexander, Bruce	243.60	*
Alexander, Bruce D.	487.20	*
Alexander, Bruce D. & Wells-Alexander, Barbara A.	3,333.84	*
Bevins, Harvey L. & Debbie E.	646.18	Bal.
Blackstone, Jeffrey R.	3,480.00	
Blackstone, Jeffrey R. (Personal Property)	723.84	
Buck, Andrew C. & Angela R.	2,079.30	
Burt, Allison O. & Heidi	1,270.20	*
Callioras, Steven J.	1,609.50	
Callioras, Steven J.	174.00	
Callioras, Steven J.	53.94	
Carter, Clair & Eldora C/O Wells Fargo Bank	1,149.04	Bal.
Clayton, Tony	1,306.74	
Cole, Shane	633.36	
Condon, Rhonda M.	144.42	
Creasia, Michael S.	577.68	
Creasia, Michael S.	610.74	
Dake, Graham V.	53.94	
Daniels, Shawn N.	747.34	Bal. *
DeVany, Robert T.	859.56	
Easton Pentacostal Church	1,466.82	
Ellis, Meaghan L. & Perrin A.	2,168.04	
Ferris, Joy E.	798.66	*
Finnemore, Kimberly A.	864.78	
Finnemore, Troy F. & Kimberly A.	1,195.38	
Fitzherbert, Patricia	357.56	Bal.
Francis, Carol A.	133.98	
Francis, Carol A.	767.34	
Fuller, Cindy	544.62	
Gadaire, Thomas W. & Lisa M.	619.44	*
Guyette, Paul	556.80	
Hayes, Ryan & Karen	730.80	
Hewitt, Jason E. C/O Janet Sawyer	478.26	Bal.
Hutchins, Leah	440.22	*
Ireland, Tina L.	640.32	
Kennedy, Raymond	647.28	
Kinney, Robert A., Van A. Kinney, Sara .R. Kinney, Jane Kinney-McCain, & Lorraine K. Adams	198.36	
Ladner, Heirs of Fern E.	378.90	Bal.
Ladner, Randy & Allyn	290.58	
Lamoreau, Cole L. & Rae M.	873.48	
Lamoreau, David M. & Penelope L.	236.64	
Lamoreau, Rae M. & Cole L.	476.76	
Lanter, David B. & Gary Higgee	374.10	

"If you don't like something, change it. If you can't change it, change your attitude." Maya Angelou

LeBlanc, Linda M.	476.76	
Lodge, Michael & Karen	1,144.92	
Lodge, Michael W. & Nicole A. Like	1,357.20	
Lynds, Adams J.	998.76	
Maust, Robyn M. & Laurette A. LaFrance	375.84	
Maynard, Kathryn J.	1,218.00	
Mills, Rodney D. & Ian D. Mills	715.14	*
Mitchell, Kevin P. & Ronnie L.	909.26	Bal. *
Monroe, Michael	2,105.40	
Nichols, Heirs of Clayton	1,616.46	
Nichols, Lawrence W.	353.22	
Page, Heirs of R.L.	67.86	
Page, Heirs of R.L.	316.68	
Plourde, Randy A. & Colleen R.	1,534.68	
Plourde, Raymond N.	3,476.52	
Prestwood, Mark & Edwina Vincent	814.32	
Remmington, Heather L.	621.18	
Robbins, Anna V.	461.10	
Robbins, Warner C. & Anna V.	294.06	
Robbins, Warner C.	610.74	
Shannon, Jack E. Jr. & Toni	1,339.80	
Shaw, Gerald & Vera M.	1,459.86	
Shaw, Travis J.	1,054.44	
Sherwood, Cathie	1,160.58	Bal.
Skidgel, Edward L. & Holly A.	598.56	
Smith, Craig A.	264.48	
Sunny Side Land Holdings LLC	353.22	
Swartzentruber, Samuel M. & Naomi L.	3,433.81	Bal.
Taylor, Danny P.	504.60	
Tibbetts, Adam	776.04	*
Tompkins, Christy J. & Wilfred J.	1,489.44	
Tompkins, Debora J. & Trent M.	581.16	
Tompkins, Samuel A. & Riqui L.	1,177.98	
Webber, Michael J, Jr. & Darci M.	1,037.04	
White, Annie E.	812.68	Bal.
Winninghoff, Mark	833.46	
Woollard, Debi-Jo	245.34	
Young, Lennie K.	1,329.36	
Young, Lennie K. & Deborah L.	174.00	
Young, Lennie K. & Deborah L.	174.00	

TOTAL **\$73,691.49**

* Paid after books closed.

NOTICE OF PROCEDURE FOR TOWN MEETING

The **Moderator presides over Town Meeting** in accordance with MRSA Title 30-A §2524. The Moderator further facilitates the meeting in accordance with MMA's Maine Moderators Manual

Please observe separation of Voters from Non-Voters;

Registered Voters must check in with the Registrar and be seated inside the guard rail.

- **Procedure:** The Moderator will read each article aloud and ask if someone will make a motion on the article; usually someone will respond "so moved", then "second". *(Note: it is best to avoid negative motions such as to defeat an article where "yes" means "no" - if you oppose an article; it's best to move the article and vote against it)*
- **Amendments:** an amendment may be motioned and seconded to propose a change to an article; please note capped articles with specific monetary amount(s) contained in the wording are limited in that they can only be decreased (not increased). Ordinances cannot be amended from the floor; only up or down. If an amendment does not pass, then the original motion is voted upon.
- **Voting:** The Moderator will ask for a show of hands, if required - please keep your hand raised until the Moderator (and his/her designees) have concluded counting. Challenge: A voter who wishes to challenge the Moderator's determination should immediately seek to be recognized and state "I doubt it"; if at least six other voters agree; the Moderator will make the determination more certain by using a designated other method of voting. Written Ballots: any voter can move an article to be voted on by written ballot any time before the article is voted upon, the motion must be seconded; no discussion is allowed before voting on the motion to vote by written ballot.
- **If you wish to speak on an article:** wait until the Moderator has opened the floor to public comment discussion; raise your hand and wait for the Moderator to recognize you:
 - State your name for the record & whom you represent if applicable.
 - Direct commentary or questions directly to the Moderator.
 - State your business in a brief & concise manner; relevant to the current article/motion.
 - The Moderator has the right to set a time limit for comments, and overall on a motion.
- **Order, Prohibitions:**
 - The Moderator will not entertain public comment about specific individuals.
 - Personal or accusatory comments are out of order; comments should be respectful and courteous.
 - Profanity, and disorderly; conduct, language, or gestures at meetings are out of order.
 - At no time will the public be allowed to argue debate or introduce a topic that is not on the agenda.
 - Voters & attendees may not speak during Town Meeting unless recognized by the Moderator; the audience shall not disturb the proceedings by whispering, talking or other engaging in other distractions. Cellular phones must be turned off, with the exception of emergency responders.
 - If any person, after a command for order by the Moderator, continues to act in a disorderly manner, the Moderator may direct that person to leave the meeting. If the person refuses to leave, the Moderator may have that person removed until the meeting is adjourned.

Special Note: The following is the "**PROPOSED WARRANT**", as much as the Board of Selectmen attempt to have all the Warrant Articles ready for the Town Report prior to going to print, there are occasions where legally there could be Warrant Articles added, edited or deleted from what has been printed in the Town Report.

Therefore: in accordance with MRSA Title 30-A §2523, please check the legal posting of the Warrant seven days prior to Town Meeting posted at: Town Office, Easton Post Office, Country Farms Market, Easton Elementary School, Easton High School, Tulsa One Stop and www.eastonme.com.

"Laughter is the closest distance between two people." Victor Borge

GUIDELINES TO ATTENDING A TOWN MEETING

- If you wish to speak, wait until the Moderator has opened the floor to public comments. When the Moderator has recognized you, stand, state your name for the record, the agenda item and nature of your business.
- Please refrain from discussion on the article if you have a conflict of interest in any article.
- The Moderator will not entertain public comment about specific individuals.
- The Moderator has the right to set a time limit for comments. Be prepared to state your business in a brief and concise manner.
- During a Public Meeting, only the subject matter can be discussed.
- Comments should always be courteous. Personal and accusatory comments are out of order. Profanity, disorderly language or gestures at meetings are prohibited.
- At no time will the public be allowed to argue, debate or introduce a topic that is not on the agenda.
- During discussion, the audience shall not disturb the proceedings by whispering, talking or other distractions

TOWN WARRANT

STATE OF MAINE

COUNTY OF AROOSTOOK

TO: Dwight L. Flewelling, Citizen of the Town of Easton, in the County of Aroostook.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Easton, in said County to assemble at the Municipal Building in said Easton, on Monday, the third day of April, 2017 at 9:00 in the morning, and then and there to act on Articles 1 & 2. The polls will open at 9:00 AM and close at 6:30 PM.

And then to notify and warn the said inhabitants to meet at the Elementary School Cafeteria, in said Town on Monday the third day of April, 2017 at 8:00 in the evening, then and there to hear the results of the secret ballot on Articles 1 & 2 and to act on Articles 3 through 40 all of the Articles being set out below, to wit:

Art. 1: To choose a moderator to preside at said meeting.

Art. 2: To choose all necessary officers for the ensuing year.

Art. 3: To see if the Town will fix a date when taxes shall be due and payable and fix a rate of interest to be charged on all unpaid taxes

Selectmen Recommend: That all taxes be due and payable October first, 2017 and that interest be charged on all unpaid taxes starting November first, 2017 at 7.00 percent.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 4: To see if the Town will authorize the selectmen on behalf of the Town, to sell and dispose of any real estate acquired by the Town for nonpayment of taxes, thereon such terms as they deem advisable and to execute quitclaim deeds for such property.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 5: To see if the Town will authorize the selectmen to accept as gifts any acceptable properties donated to the Town during the fiscal year ending February 15, 2018.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 6: To see if the Town will authorize the selectmen to sell and assign un-matured tax liens for not less than the amount, interest and costs included.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 7: To see if the Town will authorize the selectmen to sell any outdated capital equipment after advertising in local newspapers.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 8: To see if the Town will authorize the selectmen to appoint a budget committee to meet as required, to recommend the necessary appropriations for the fiscal year ending February 15, 2019.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 9: To see if the Town will appropriate in estimated revenue from motor vehicle excise taxes, all state revenue sharing funds, all state snowmobile reimbursements, dog license fees, sludge disposal fees, bus repairs income, Odd Fellows rental fees, supplemental taxes, license fees and other miscellaneous income to be received in fiscal year ending February 15, 2018 to reduce the tax commitment by \$300,000.00.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 10: To see if the Town will authorize the selectmen to use the overlay as an abatement account.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 11: To see if the Town will raise and appropriate \$192,310.00 for Town Administration.

	2016-2017 Appropriated	2016-2017 Actual	2017-2018 Proposed
Salaries	\$108,000.00	\$109,919.50	\$112,715.00
Medical Insurance	37,836.00	38,418.21	36,452.00
State Retirement	9,612.00	10,190.89	10,708.00
Medicare	1,870.00	1,580.05	1,635.00
Car Allowance	4,000.00	4,000.00	4,000.00
Office Supplies	5,400.00	5,685.65	5,400.00
Office Equipment Repairs	1,500.00	1,355.89	1,500.00
Telephone	2,000.00	2,327.77	2,300.00
Electricity	2,700.00	2,282.41	2,500.00
Training/Travel/Dues	3,500.00	3,568.05	3,000.00
Fuel	9,000.00	4,264.12	5,500.00
Postage	2,100.00	1,980.98	2,100.00
Cleaning/Trash Disposal	<u>4,500.00</u>	<u>4,122.03</u>	<u>4,500.00</u>
TOTAL	\$192,018.00	\$189,695.55	\$192,310.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 12: To see if the Town will raise and appropriate \$8,000.00 for the operation of the Odd Fellows' Hall.

	2016-2017	2016-2017	2017-2018
	Appropriated	Actual	Proposed
Maintenance	\$4,000.00	\$4,120.98	\$4,000.00
Fuel Oil	2,500.00	1,830.70	2,000.00
Telephone	500.00	471.29	500.00
Electricity	<u>1,200.00</u>	<u>1,332.28</u>	<u>1,500.00</u>
TOTAL	\$8,200.00	\$7,755.25	\$8,000.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 13: To see if the Town will raise and appropriate \$294,183.00 for the Highway Department.

	2016-2017	2016-2017	2017-2018
	Appropriated	Actual	Proposed
Salaries	\$129,272.00	\$123,302.81	\$132,668.00
Medicare	2,327.00	1,779.13	1,925.00
Maine State Retirement	11,505.00	11,408.49	12,603.00
Health Insurance	35,111.00	30,021.84	22,987.00
Gas/Oil/Diesel	26,000.00	17,337.14	20,000.00
Sand/Salt	46,000.00	55,549.80	55,000.00
Repair/Equip	25,000.00	19,425.48	25,000.00
Tool & Supplies	5,100.00	4,520.47	5,100.00
Blades & Chains	4,000.00	3,798.55	4,000.00
Telephone	950.00	978.02	950.00
Electricity	3,200.00	3,012.47	3,200.00
Heating Fuel	4,000.00	2,114.14	2,500.00
General Supplies	1,000.00	401.93	1,000.00
Building Maintenance	7,000.00	3,706.45	7,000.00
Drug Testing	<u>250.00</u>	<u>175.00</u>	<u>250.00</u>
TOTAL	\$300,715.00	\$277,531.72	\$294,183.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 14: To see if the Town will raise \$150,000.00 for the Town Road Improvement Fund.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 15: To see if the Town will accept approximately \$38,000 from the state block grant program for town road improvement in accordance with the requirements outlined in public law, chapter 492, L.D. 1691-1981.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 16: To see if the Town will appropriate \$220,000.00 from the Town Road Improvement account for summer road maintenance and to carry-over any unexpended balance.

2016-2017	2016-2017	2017-2018
Appropriated	Actual	Proposed
\$305,000.00	\$273,303.08	\$220,000.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 17: To see if the Town will appropriate from the undesignated surplus account an amount not to exceed \$50,000.00 for reconstruction of the sidewalk areas in front of the businesses located between 80 Center Road and 84 Center Road.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 18: To see if the Town will appropriate from the undesignated surplus account an amount not to exceed \$30,000.00 for repair and overlay of the tennis and basketball court located on Center Road.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 19: To see if the Town will appropriate from the undesignated surplus account an amount not to exceed \$15,000.00 for the construction of signage that displays directions to the industrial area and other areas located in the town to be placed on town owned property located on Center Road.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 20: To see if the Town will raise the sum of \$50,000.00 to be placed in the equipment reserve account.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 21: To see if the Town will appropriate from the equipment reserve account an amount not to exceed \$175,000.00 for the purchase of a fully equipped Freightliner snow plow truck.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 22: To see if the Town will appropriate from the equipment reserve account an amount not to exceed \$2,800.00 for the purchase of a diesel diagnostics tool and scanner laptop kit.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 23: To see if the Town will raise and appropriate \$77,075.00 for the Fire Department.

	2016-2017	2016-2017	2017-2018
	Appropriated	Actual	Proposed
Salaries	\$42,440.00	\$42,440.00	\$42,440.00
Car Allowance	400.00	400.00	400.00
Telephone & Dispatch	5,400.00	5,838.17	5,400.00
Training & Materials	1,000.00	984.26	1,000.00
Dues	650.00	642.00	650.00
Medicare	700.00	662.87	700.00
FICA	2,760.00	2,373.67	2,760.00
Repairs	6,600.00	6,221.59	6,600.00
Gas/Oil/Diesel	1,500.00	752.83	1,000.00
Supplies	6,000.00	7,923.14	6,000.00
Hepatitis Vaccination	200.00	0.00	200.00
Miscellaneous	350.00	327.92	350.00
SCBA	1,275.00	1,273.57	1,275.00
Safety Coats, Gloves, etc.	7,000.00	6,584.00	7,000.00
Insurance	<u>1,300.00</u>	<u>952.00</u>	<u>1,300.00</u>
TOTAL	\$77,575.00	\$77,376.02	\$77,075.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 24: To see if the Town will raise and appropriate \$183,817.00 for other expenses:

	2016-2017	2016-2017	2017-2018
	Appropriated	Actual	Proposed
Tri-Community Landfill	\$105,000.00	\$113,385.06	\$112,000.00
Ambulance Service	15,187.00	15,444.00	15,187.00
Protection/Animal Control	1,675.00	2,049.10	2,100.00
Plumbing Inspector	1,650.00	1,659.78	1,660.00
Code Enforcement Officer	550.00	553.28	555.00
Assessing	6,000.00	5,284.43	6,000.00
Beautification	3,000.00	2,843.19	3,000.00
General Assistance	2,000.00	2,000.00	2,000.00
Legal	2,500.00	2,718.95	2,500.00
Audit	7,900.00	7,900.00	7,900.00
Advertising	1,500.00	2,022.70	1,500.00
Town Report	2,600.00	2,599.96	2,600.00
Street Lights	8,500.00	7,979.66	8,500.00
Contract Services	7,000.00	7,980.74	9,915.00
Selectmen's Discretionary	2,000.00	2,000.00	2,000.00
Elections	1,200.00	2,827.74	2,400.00
Selectmen's Stipend	<u>4,000.00</u>	<u>4,058.00</u>	<u>4,000.00</u>
TOTAL	\$172,262.00	\$183,306.59	\$183,817.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 25: To see if the Town will raise and appropriate \$40,563.00 for Outside Requests:

	2016-2017	2016-2017	2017-2018
	Appropriated	Actual	Proposed
Cemetery Appropriation	\$11,000.00	\$11,000.00	\$12,000.00
MMA Dues	2,718.00	2,718.00	2,810.00
Catholic Charities	800.00	800.00	800.00
ACAP	260.00	260.00	260.00
Homeless Shelter	1,931.00	1,931.00	1,931.00
NMDC Dues	5,032.00	5,031.03	5,116.00
Memorial Day Services	350.00	350.00	350.00
Soil & Water Conservation Dist.	1,000.00	1,000.00	1,000.00
Aroostook Agency on Aging	550.00	550.00	550.00
American Red Cross	400.00	400.00	400.00
Little School Restoration	1,000.00	1,000.00	1,000.00
Humane Society	2,446.00	2,446.00	2,446.00
ME Public Broadcasting	100.00	100.00	100.00
Francis Malcolm Science Center	1,000.00	1,000.00	1,000.00
Historical Society	1,000.00	1,000.00	1,000.00
Veteran's Cemetery	100.00	100.00	100.00
Senior Citizens	1,000.00	1,000.00	1,000.00
Snowmobile Club	1,000.00	1,000.00	1,000.00
Field Days	7,200.00	7,200.00	7,200.00
Easton ATV Club	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>
TOTAL	\$39,387.00	\$39,386.03	\$40,563.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 26: To see if the Town will raise and appropriate the sum of \$29,600.00 for insurance.

	2016-2017	2016-2017	2017-2018
	Appropriated	Actual	Proposed
	\$27,500.00	\$22,947.15	\$29,600.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 27: To see if the Town will raise and appropriate \$87,624.00 for Recreation.

	2016-2017	2016-2017	2017-2018
	Appropriated	Actual	Proposed
Salaries	\$35,550.00	\$35,550.07	\$36,254.00
Seasonal/Bus Driver Salary	8,500.00	6,320.05	9,500.00
Health Insurance	25,224.00	25,612.13	24,301.00
Medicare	783.00	605.07	670.00
Retirement	3,920.00	3,866.78	4,299.00
Rec Programs	4,500.00	4,190.37	4,500.00

Equipment & Supplies	3,100.00	3,098.76	3,100.00
Telephone	1,888.00	1,222.54	1,700.00
Rec. Field Maintenance	1,000.00	0.00	1,000.00
Training/Travel	<u>2,000.00</u>	<u>2,512.24</u>	<u>2,300.00</u>
TOTAL	\$86,465.00	\$82,978.01	\$87,624.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 28: To see if the Town will raise & appropriate \$2,500.00 for the Municipal Building Repairs account and to carry over any balance.

2016-2017	2016-2017	2017-2018
Appropriated	Actual	Proposed
\$2,500.00	\$2,500.00	\$2,500.00

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 29: To see if the Town will authorize the selectmen to carry-over the following unexpended balances for fiscal year 2017.

Selectmen's Discretionary	Planning Board Account
Education	Septic Systems
General Assistance	Insurance Reserve
Town Road Improvement	Town Owned Properties
Beautification	Computer Reserve
School Retirement Reserve	Municipal Building Repair
Town Retirement Reserve	Sesquicentennial
Clean Up Day	Equipment Reserve
School Capital Improvements	

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

2017 Carry-over Balances	
Town Road Improvement	\$35,042.25
Town Owned Property Sales	\$37,158.09
Selectmen's Discretionary	\$1,161.72
General Assistance	\$2,941.21
Clean Up Day	\$(2,759.31)
CAS&W Project	\$(5,006.00)
Project Canopy	\$(7,492.25)
Planning Board Account	\$695.92
Historical Society	\$137.20
Septic Systems	\$0.00
Education	\$255,230.24
Equipment Reserve	\$209,732.75
Insurance Reserve	\$3,000.00
Computer Reserve	\$6,465.77
Town Retirement Reserve	\$8,753.56

School Retirement Reserve	\$10,000.00
School Capital Improvements	\$6,458.62
Municipal Building Repair	\$592.18

Art. 30: To see if the Town will vote to authorize the municipal officers to spend an amount not to exceed 1/6 of the budgeted amount in each budget category of the 2019 annual budget during the period from February 15, 2018 to annual town meeting.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 31: To see if the Town will allow the Board of Selectmen to authorize the Town Manager to apply and accept an award from the State of Maine Small Community 90-10 Matching Grant for pollution abatement construction, to correct, on a priority basis, defective residential septic systems on the Prestile Stream banks or on the banks of other streams or bodies of water, and further authorize the Town Manager to execute the necessary documents pursuant to the application, receipt, implementation, management, and completion of such projects.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 32: To see if the Town will allow the Board of Selectmen to authorize the Town Manager to submit a Community Development Block Grant Application to the Maine State Planning Office and if said application is approved, to further authorize the Town Manager to execute all necessary documents pursuant to the application, receipt, implementation, management and completion of the project.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 33: To see if the Town will vote to set the interest rate to be paid by the town on abated taxes at 6 (six) percent for the fiscal year 2017-2018 pursuant to M.R.S.A. 506A.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 34: To see if the Town will vote to authorize the selectmen to dispose of town-owned personal property with a value of \$4,000.00 or less under such terms and conditions as they deem advisable.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 35: To see if the Town, in accordance with 36 M.R.S.A. Section 506 will authorize the Tax Collector and Town Treasurer to accept prepayment of taxes not yet committed and to pay no interest thereon.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 36: To see if the Town will vote to authorize the municipal officers to appropriate \$15,000.00 from unappropriated surplus as they deem advisable to meet unanticipated expenses and emergencies that occur during fiscal year 2018.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 37: To see if the Town will vote to expend all proceeds from the State of Maine Grant In Aid Snowmobile Program estimated to be \$7,797.00 to the Easton Trailbreakers Snowmobile Club.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 38: Shall the Town of Easton vote to approve 2017-2018 Community Development Block (Grant) applications for the Business Assistance Program, the Economic Development Fund Loan and the Community Enterprise Program. To submit same to the Department of Economic and Community Development, and if said program is approved, to authorize the municipal officers to accept said grant funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to implement such program.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 39: Shall the Town of Easton vote to approve 2017-2018 Rural Development Grant applications for the Rural Business Enterprise Grant Program for \$99,999 and for Rural Business Enterprise Loans for up to \$300,000 each and to submit same to the USDA, and if said program is approved, to authorize the municipal officers to accept said grant funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to implement such program.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

Art. 40: To see if the Town of Easton will authorize the Easton Board of Selectmen to authorize and accept the proposal of a financial institution to purchase the Town a tax anticipated note, on a drawdown basis, and award said note to a financial institution.

Selectmen Recommend: Yes

Budget Committee Recommends: Yes

**GIVEN UNDER OUR HANDS THIS 22 DAY OF FEBRUARY, 2017 A.D.
EASTON SELECTMEN**

Michael P. Corey

Bruce V. Flewelling

Paul D. Dudley

Douglas R. Blackstone

Scott F. Allen

ATTEST:

Cheryl J. Clark, Town Clerk

STATE OF MAINE

COUNTY OF AROOSTOOK

Pursuant to the within warrant, I certify that I have notified and warned the inhabitants of the Town of Easton, qualified as therein expressed, to meet at the time and place for the purpose therein named, by posting this day an attested copy of the within warrant at:

Easton Town Office
Country Farms Market
Easton Elementary School
Easton High School
Easton Post Office
Tulsa One-Stop

The same being public and conspicuous places in said town, on the 24 day of March, 2017, which is at least 7 days next prior to said meeting.

Dated: March 24, 2017

Dwight L. Flewelling

SAMPLE BALLOT

**STATE OF MAINE
FOR MUNICIPAL ELECTION, TOWN OF EASTON
MONDAY, APRIL 3, 2017
9:00 AM TO 6:30 PM**

Make a cross (X) or a check mark (✓) in the square at the left of the name of the nominee for whom you wish to vote. Follow directions as to the number of nominees to be elected to each office. You may vote for a person whose name does not appear on the ballot by writing in the proper blank space and marking a cross (X) or a check mark (✓) in the proper square at the left. Do not erase names. Names written in must show the municipality of residence of each write-in candidate.

BOARD OF SELECTMEN (TERM ENDING APRIL 2020)

VOTE FOR TWO

☐

Allen, Scott

Easton

☐

Flewelling, Bruce

Easton

☐

Easton

SCHOOL BOARD (TERM ENDING APRIL 2020)

VOTE FOR ONE

☐

Jackson, Gregory

Easton

☐

Osgood, Thomas

Easton

☐

Easton





PETER DAVIS, CPA pdavis@dgacpas.com
 DAVID GATES, CPA dgates@dgacpas.com
 DAVID ALWARD, CPA dalward@dgacpas.com
 SHIRLEY OLIVER soliver@dgacpas.com
 Catrina Kemp ckemp@dgacpas.com

The following schedules have been excerpted from the year ended February 15, 2017 financial statements of the Town of Easton, Maine, a complete copy of which, including my opinion thereon, is available for inspection at the Town Office. The schedules included herein are as follows:

General Fund:

- Balance sheet (schedule 1)
- Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Budgetary Basis (schedule 2)
- Schedule of General Fund Revenues – Budget and Actual (schedule 3)

Proprietary Funds:

- Combining Statement of Net Position (schedule 4)
- Combining Statement of Revenues, Expenses and Changes in Net Position (schedule 5)

Nonmajor Special Revenue Funds:

- Combining Balance Sheet (schedule 6)
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balance (schedule 7)

Private-purpose Trust Funds:

- Statement of Agency Net Position (schedule 8)
- Statement of Changes in Fiduciary Funds (schedule 9)

Selected notes to the financial statements:

- Property tax
- Notes receivable
- Long-term debt
- Committed fund balances

Charts

Davis, Gates & Alward CPA's

TOWN OF EASTON, MAINEBALANCE SHEET - GOVERNMENTAL FUNDS
FEBRUARY 15, 2017

	Major Fund General	Special Revenue Funds		Totals
		Major UDAG	Non-Major Other	
<i>Assets</i>				
Cash and cash equivalents	\$ 1,686,955	\$ 287,972	\$ -	\$ 1,974,927
Uncollected taxes, net of allowance for uncollectible	76,310	-	-	76,310
Tax liens	19,181	-	-	19,181
Due from other funds	74,906	-	-	74,906
Notes / accounts receivable	-	231,179	-	231,179
Tax acquired property	15,505	-	-	15,505
	<u>\$ 1,872,857</u>	<u>\$ 519,151</u>	<u>\$ -</u>	<u>\$ 2,392,008</u>
<i>Liabilities</i>				
Other accrued expenses	\$ 7,173	\$ -	\$ -	\$ 7,173
Taxes collected in advance	24,202	-	-	24,202
Due to other governments	726	-	-	726
Due to other funds	5,844	-	69,062	74,906
	<u>37,945</u>	<u>-</u>	<u>69,062</u>	<u>107,007</u>
<i>Deferred inflow of resources</i>				
Unearned property tax revenues	56,629	-	-	56,629
<i>Fund Balance:</i>				
Reserved for noncurrent notes receivable	-	231,179	-	231,179
Non-spendable	15,505	-	-	15,505
Committed for Town projects	309,643	-	-	309,643
Unreserved:				
General Fund - School designated	255,230	-	-	255,230
Unassigned fund balance	1,197,905	-	-	1,197,905
Special revenue funds	-	287,972	(69,062)	218,910
Total fund balance	<u>1,778,283</u>	<u>519,151</u>	<u>(69,062)</u>	<u>2,228,372</u>
	<u>\$ 1,872,857</u>	<u>\$ 519,151</u>	<u>\$ -</u>	<u>\$ 2,392,008</u>

TOWN OF EASTON, MAINE

SCHEDULE OF GENERAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED FEBRUARY 15, 2017

	Budget				Variance Favorable (Unfavorable)
	Original	Adjustment	Final	Actual	
<i>Revenues</i>					
Taxes	\$ 3,556,182	\$ -	\$ 3,556,182	\$ 3,571,753	\$ 15,571
Intergovernmental revenues	1,795,065	-	1,795,065	1,708,006	(87,059)
Intergovernmental revenues - MSRS	164,938	-	164,938	164,938	-
Interest	8,300	-	8,300	14,862	6,562
Other revenues	71,600	-	71,600	28,755	(42,845)
	<u>5,596,085</u>	<u>-</u>	<u>5,596,085</u>	<u>5,488,314</u>	<u>(107,771)</u>
<i>Expenditures</i>					
General government	379,280	-	379,280	386,592	(7,312)
Fire department	77,575	-	77,575	77,376	199
Highways	300,715	-	300,715	277,532	23,183
County tax	308,115	-	308,115	308,115	-
Education (excluding debt service)	3,907,806	-	3,907,806	3,858,723	49,083
Pension - MSRS on behalf payments	164,938	-	164,938	164,938	-
Recreation/Arts	86,465	-	86,465	82,978	3,487
Snowmobile grant	8,157	-	8,157	8,157	-
Odd Fellows' Hall	8,200	-	8,200	7,755	445
Outside Requests	28,387	-	28,387	28,386	1
Insurances	27,500	-	27,500	22,947	4,553
Debt service	59,826	-	59,826	59,826	-
Reserves	59,000	-	59,000	18,725	40,275
Capital projects	308,345	-	308,345	273,303	35,042
Total expenditures	<u>5,724,309</u>	<u>-</u>	<u>5,724,309</u>	<u>5,575,353</u>	<u>148,956</u>
<i>Other items</i>					
Interfund transfers					
Transfer to cemetery	(21,000)	-	(21,000)	(21,000)	-
<i>Excess (deficiency) of revenues over (under) expenditures:</i>	<u>\$ (149,224)</u>	<u>\$ -</u>	<u>\$ (149,224)</u>	<u>\$ (108,039)</u>	<u>\$ 41,185</u>
<i>Fund balance, beginning of year</i>				<u>1,886,322</u>	
<i>Fund balance, end of year</i>				<u>\$ 1,778,283</u>	

TOWN OF EASTON, MAINE

SCHEDULE OF GENERAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED FEBRUARY 15, 2017

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
<i>Taxes</i>			
Property Taxes	\$ 3,331,482	\$ 3,331,482	\$ -
Supplemental tax	-	534	534
Abatements	-	(6,265)	(6,265)
Excise taxes	224,700	246,002	21,302
	<u>3,556,182</u>	<u>3,571,753</u>	<u>15,571</u>
<i>Intergovernmental revenue</i>			
State education revenues	562,704	562,704	-
State revenue sharing	32,000	30,754	(1,246)
State local road assistance	41,142	41,142	-
Homestead exemption	44,779	48,946	4,167
BETE reimbursement	1,106,283	1,016,303	(89,980)
Snowmobile grant	8,157	8,157	-
	<u>1,795,065</u>	<u>1,708,006</u>	<u>(87,059)</u>
<i>Intergovernmental revenue</i>			
MSRS contributions	<u>164,938</u>	<u>164,938</u>	<u>-</u>
<i>Interest:</i>			
Interest/fees on late property taxes	4,300	8,331	4,031
Interest on investments	4,000	6,531	2,531
	<u>8,300</u>	<u>14,862</u>	<u>6,562</u>
<i>Other revenues</i>			
Clerk fees	1,200	1,782	582
Registration fees	5,000	5,482	482
Bus repair income	3,500	-	(3,500)
Miscellaneous town income	61,900	21,491	(40,409)
	<u>71,600</u>	<u>28,755</u>	<u>(42,845)</u>
Total Revenues	<u>\$ 5,596,085</u>	<u>\$ 5,488,314</u>	<u>\$ (107,771)</u>

TOWN OF EASTON, MAINE

STATEMENT OF NET POSITION - PROPRIETARY FUNDS FEBRUARY 15, 2017

	Enterprise Funds		
	Non-Major Industrial Park	Major Grange Apartments	Totals
<i>Current assets:</i>			
Cash	\$ 36,894	\$ 136,530	\$ 173,424
Loan receivable	-	20,000	20,000
	<u>36,894</u>	<u>156,530</u>	<u>193,424</u>
<i>Non-current assets:</i>			
Land	43,452	53,166	96,618
Buildings	24,156	269,757	293,913
Equipment	-	20,584	20,584
Less accumulated depreciation			
net of accumulated depreciation	<u>(27,053)</u>	<u>(262,628)</u>	<u>(289,681)</u>
	<u>40,555</u>	<u>80,879</u>	<u>121,434</u>
	<u>\$ 77,449</u>	<u>\$ 237,409</u>	<u>\$ 294,858</u>
<i>Liabilities:</i>			
Security deposits	\$ -	\$ 2,423	\$ 2,423
Due to General fund	-	-	-
	<u>-</u>	<u>2,423</u>	<u>2,423</u>
<i>Net Position</i>			
Investment in capital assets	40,555	80,879	121,434
Unrestricted	<u>36,894</u>	<u>154,107</u>	<u>191,001</u>
	<u>77,449</u>	<u>234,986</u>	<u>312,435</u>
	<u>\$ 77,449</u>	<u>\$ 237,409</u>	<u>\$ 314,858</u>

TOWN OF EASTON, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION PROPRIETARY FUNDS FOR THE YEAR ENDED FEBRUARY 15, 2017

	Enterprise Funds		
	Non-major Industrial Park	Major Grange Apartments	Totals
Revenues			
Rental income	\$ -	\$ 36,349	\$ 36,349
Expenses			
Electricity	-	5,380	5,380
Building maintenance	-	7,574	7,574
Heating oil	-	3,794	3,794
Insurance	-	4,100	4,100
Equipment repairs	-	3,756	3,756
Wages-ground maintenance	-	7,064	7,064
Depreciation	-	1,628	1,628
Total expenses	-	33,296	33,296
Operating income (loss)	-	3,053	3,053
Other income (expense)			
Interest income	190	734	924
Change in net position	190	3,787	3,977
Net position - February 16	77,259	231,199	308,458
Net position - February 15	\$ 77,449	\$ 234,986	\$ 312,435

Schedule 6

TOWN OF EASTON, MAINE

COMBINING BALANCE SHEETS - NON MAJOR FUND
FEBRUARY 15, 2017

	<u>Education Federal/State Programs</u>
Liabilities	
Due to other funds	<u>\$ 69,062</u>
Fund balances:	
Unreserved, undesignated	<u>\$ (69,062)</u>

Schedule 7

TOWN OF EASTON, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL NON-MAJOR FUNDS FEBRUARY 15, 2017

	Special Revenue Education Federal/State Programs
	<hr/>
Revenues:	
Intergovernmental revenue	\$ 221,317
Expenditures:	
Education	<hr/> 228,370
Excess (deficiency) of revenues over (under) expenditures	(7,053)
Fund balance, beginning of year	(62,009)
Fund balance, end of year	<hr/> <hr/> \$ (69,062)

Schedule 8

TOWN OF EASTON, MAINEPRIVATE PURPOSE TRUST FUNDS
COMBINING SCHEDULE OF FIDUCIARY NET ASSETS
FEBRUARY 15, 2017

	Larsen Scholarship Fund	McManus Scholarship Fund	Bragdon Scholarship Fund	Malcolm Scholarship Fund	Bradley Scholarship Fund	Hayden Family TR Scholarship	Town Cemetery Fund	Union Church Fund	Field Days	Totals
Assets										
Cash	\$ 17,613	\$ 2,635	\$ 3,486	\$ 10,045	\$ 490	\$ 1,071,798	\$ 25,749	\$ 6,694	\$ 6,579	\$ 1,145,089
Interfund receivables	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 17,613	\$ 2,635	\$ 3,486	\$ 10,045	\$ 490	\$ 1,071,798	\$ 25,749	\$ 6,694	\$ 6,579	\$ 1,145,089
Liabilities:										
Interfund loan payable	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,100
Deferred compensation payable	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	100	-	-	3,000	-	-	-	3,100
Net assets:										
Permanently restricted	-	-	-	-	-	-	-	-	-	-
Unreserved	17,613	2,635	3,386	10,045	490	1,068,798	25,749	6,694	6,579	1,141,989
	17,613	2,635	3,386	10,045	490	1,068,798	25,749	6,694	6,579	1,141,989
Total liabilities & net asset:	\$ 17,613	\$ 2,635	\$ 3,486	\$ 10,045	\$ 490	\$ 1,071,798	\$ 25,749	\$ 6,694	\$ 6,579	\$ 1,145,089

Schedule 9

TOWN OF EASTON, MAINE										
PRIVATE PURPOSE TRUST FUNDS										
COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS AND CHANGES IN FIDUCIARY NET ASSETS										
FOR THE YEAR ENDED FEBRUARY 15, 2017										
	Larsen Scholarship Fund	McManus Scholarship Fund	Bragdon Scholarship Fund	Malcolm Scholarship Fund	Bradley Scholarship Fund	Hayden Family TR Scholarship	Town Cemetery Fund	Union Church Fund	Field Days	Totals
Additions:										
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,380	\$ 8,380
Interest income	80	7	9	58	5	8,985	78	17	16	9,255
Other additions	-	-	-	-	-	-	1,900	-	-	1,900
Total additions	80	7	9	58	5	8,985	1,978	17	8,396	19,535
Deductions:										
Scholarships	100	-	100	-	1,940	22,500	-	-	-	24,640
Maintenance	-	-	-	-	-	-	17,881	-	-	17,881
Field Days expenses	-	-	-	-	-	-	-	-	7,848	7,848
Total deductions	100	-	100	-	1,940	22,500	17,881	-	7,848	50,369
Changes in net assets	(20)	7	(91)	58	(1,935)	(13,515)	(15,903)	17	548	(30,834)
Other items										
Interfund transfers	-	-	-	-	-	-	21,000	-	-	21,000
Net assets, February 16	17,633	2,628	3,477	9,987	2,425	1,082,313	20,652	6,677	6,031	1,151,823
Net assets, February 15	\$ 17,613	\$ 2,635	\$ 3,386	\$ 10,045	\$ 490	\$ 1,068,798	\$ 25,749	\$ 6,694	\$ 6,579	\$ 1,141,989

TOWN OF EASTON, MAINE**SELECTED NOTES TO FINANCIAL STATEMENTS****FEBRUARY 15, 2017*****Property Tax***

Property taxes are levied as of April 1 and are used to finance the operations of the Town for the fiscal budget year beginning February 16. Taxes are committed for collection on August 15th and are due and payable on or before October 1st. In accordance with Maine law, taxes not collected within twelve months following the date of commitment are secured by liens. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, which amounted to \$20,379 for the year ended February 15, 2017.

The Town of Easton receives approximately 83% of its total property tax revenues from McCain Foods, Inc. and J.M. Huber Corp. Total tax revenues from these taxpayers totaled \$2,286,756 and \$2,216,299 for the fiscal years ended February 15, 2017 and 2016, respectively.

Notes Receivable**UDAG Fund**

In 1984 the Town was co-recipient (along with the Town of Washburn) of an Urban Development Action Grant (UDAG) to assist McCain Foods, Inc. in upgrading plant equipment located in each Town. The towns loaned these funds to McCain Foods, Inc. Funds from the repayment of this loan have been used by the Town of Easton to create a revolving loan fund to assist other businesses in the Town. UDAG Fund notes receivable consisted of the following at February 15, 2017:

<u>Due From</u>	<u>Interest Rate</u>	<u>Payment</u>	<u>Maturity Date</u>	<u>February 15, 2017 Balance</u>
Easton School Dept bus loan	-	-	8/2019	\$ 57,576
Easton School Department	-	\$11,213/yr	07/2017	0
School Department -light project	-	\$ -	10/2019	32,240
School Department - cafeteria	-	\$4,000/yr	02/2017	0
Cemetery equipment	-	Vari	02/2016	5,751
Tucker Sno-Cat Groomer	-	---	02/2013	35,536
Village Health Care loan	2.00%	\$ 665	8/2030	100,076
Village Health Care lease	-	\$ 700	8/2030	0
				<u>\$ 231,179</u>

The School Department borrowed \$38,000 from the UDAG fund in October 2016 for a new lighting project. There is no written agreement for this loan, but the School Department will repay this loan within the next three years.

The School Department borrowed \$87,576 from the UDAG fund in August 2016 for a bus purchase. There is no written agreement for this loan, but the School Department will repay this loan within the next five years.

TOWN OF EASTON, MAINE

NOTES TO FINANCIAL STATEMENTS (cont'd)

Notes Receivable (cont'd)UDAG Fund

The Snowmobile Club borrowed \$59,193 from the UDAG fund for a snow groomer purchase. There is no written agreement for this loan, but the Town has established a 15 year repayment.

In August 2015 the Town entered into a \$105,000 10 year, 2% loan with Village Health Care for property located at 80 Center Road in Easton. As of February 15, 2017 this loan is in default and the Town is currently exploring ways to collect this loan.

In August 2015 the Town entered into a \$126,000 10 year lease agreement with Village Health Care for property located at 80 Center Road in Easton. This lease agreement has expired.

Proprietary Fund

In November 2015, the Town voted to loan \$25,000 to West Ridge Manor. This is a five year, no interest loan due in annual payments of \$5,000. At February 15, 2017 the loan balance was \$20,000.

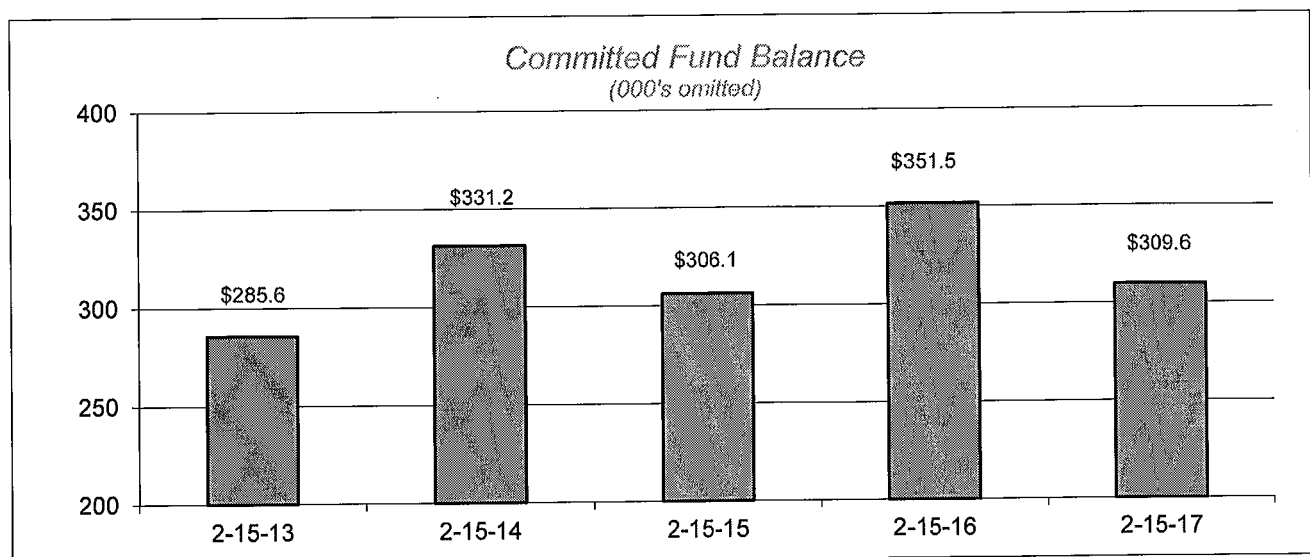
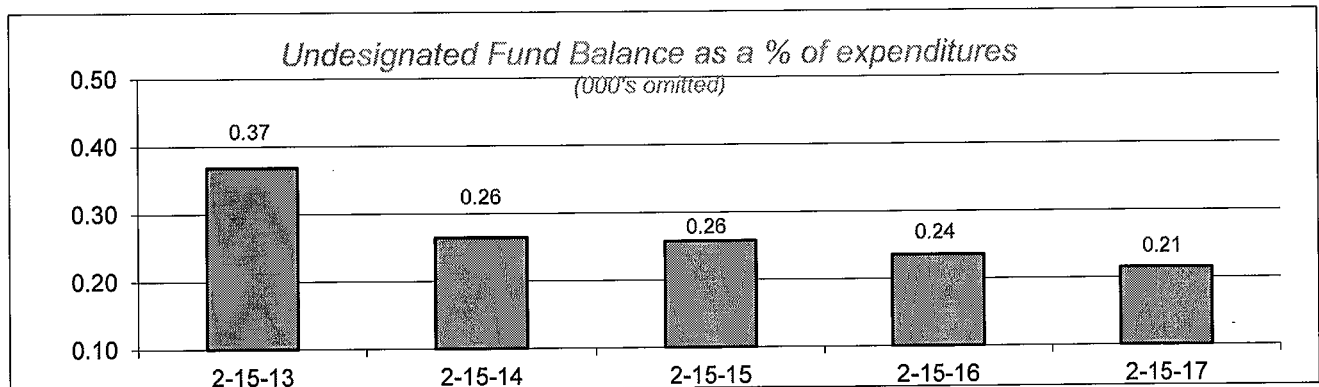
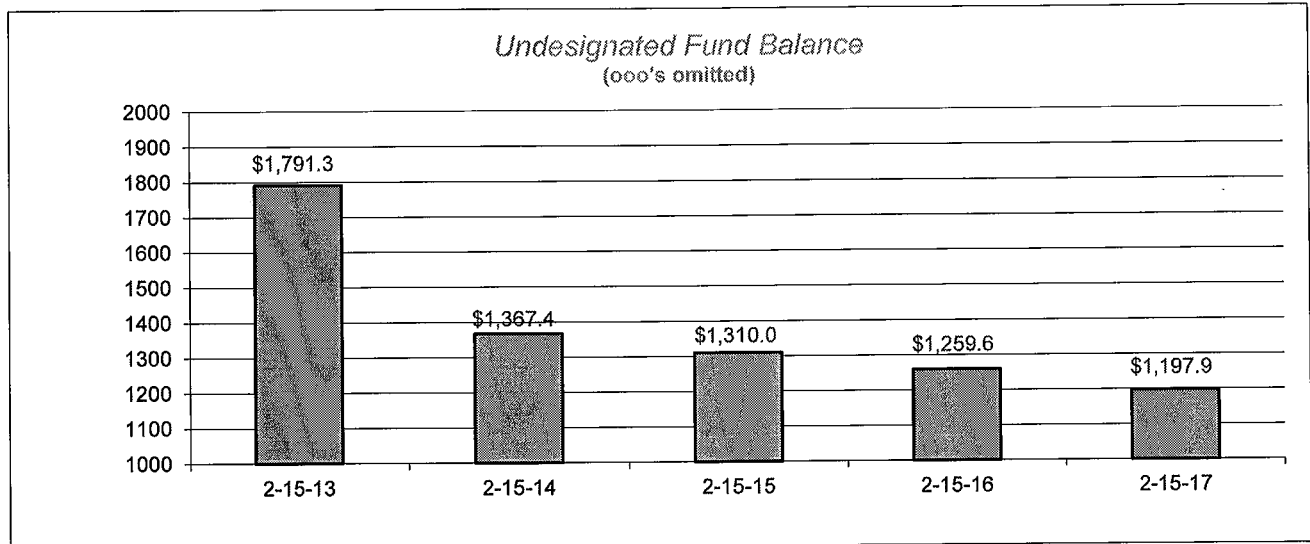
Committed Fund Balance

At February 15, 2017, portions of the general fund equity were designated to future periods as follows:

Equipment Reserve	\$ 209,733
Selectmen's dscretionary	1,162
Insurance reserve	3,000
Computer reserve	6,466
Town retirement reserve	8,754
School capital improvements	6,459
School retirement reserve	10,000
Town owned property	37,158
Municipal building repair	592
Town road improvement	35,042
General assistance	2,941
Proect canopy	(7,492)
CAS&W Project	(5,006)
Historical society	137
Planning	697
	<u>\$ 309,643</u>

Town of Easton.

Fund Balance Analysis



ANGUS S. KING, JR.
MAINE

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(202) 224-6344
Website: <http://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

Dear Friends of Easton,

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent.

In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government.

Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada.

While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 946-8000

PRESQUE ISLE
169 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-6124

SCARBOROUGH
383 US Route 1, Suite 1C
Scarborough, ME 04074
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MAINE

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United States Senate

WASHINGTON, DC 20510

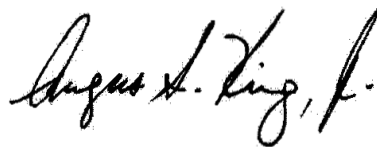
COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that "Bath Built is Best Built," which is why I've fought to authorize funding for Navy ships built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibility every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me "one of the most serious and hard-working members" of the Committee, and that's a humbling compliment from a true American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. As a public servant, it is critical to me to listen and learn from you, which is why staying connected with people from all over our beautiful state remains a top priority for my work in the Senate. Please call my toll-free line at 1-800-432-1599 or one my offices: Augusta: (207)622-8292, Bangor: (207)945-8000, Presque Isle (207)764-5124, Scarborough (207)883-1588, or Washington, D.C. (202)224-5344. You can also write me on our website at www.king.senate.gov/contact.

It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,



Angus S. King, Jr.
United States Senator

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-3292

BANGOR
202 Harlow Street, Suite 20350
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Scarborough, ME 04074
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United States Senate
WASHINGTON, DC 20510-1804

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments.

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21st Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

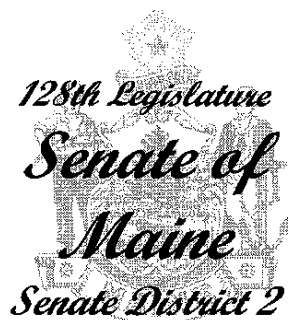
The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Easton and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Aroostook County state office at 493-7873 or visit my website at www.collins.senate.gov. May 2017 be a good year for you, your family, your community, and our state.

Sincerely,

Susan M. Collins
United States Senator



Senator Mike Carpenter
 3 State House Station
 Augusta, ME 04333-0003
 (207) 287-1515 Office

Town of Easton
 3 Station Road
 PO Box 127
 Easton, ME 04740

Dear Residents of Easton,

It is an honor and privilege to serve as your Senator in the Maine State Legislature. This year is the first year of the 128th Legislature and I look forward to getting to work for the people of Aroostook County.

As happens every year in the Legislature, my colleagues and I will be working on hundreds of pieces of legislation. I pledge to be a strong voice for our region, with a focus on creating jobs that support a family, lowering property taxes, and working to curb the drug epidemic that is hurting our young people and families.

For this legislative session, I will be serving on the Committee on Inland Fisheries and Wildlife and the Committee on Veterans and Legal Affairs. In this role and as your voice in the Legislature, I will advocate for government that is open and accountable to Maine people and meets the needs of rural Aroostook and Penobscot Counties.

If I can be of assistance, please do not hesitate to contact me with questions, comments, concerns. You can also sign up for my legislative updates by emailing me at Mike.Carpenter@legislature.maine.gov or calling my office at (207) 287-1515.

Best,

Senator Mike Carpenter

Congress of the United States
House of Representatives
Washington, DC 20515-1902

Town of Easton
3 Station Road
Easton, ME 04732

Dear Friends,

One of the greatest honors of my life is serving as your representative in Congress. This past year, we won some major victories for Maine families, communities, Veterans and local job creators, but there is still more work to be done. Since day one in Congress, I've worked with everyone regardless of party—Republicans, Democrats and Independents—to get the job done for Maine.

My number one priority is creating and protecting jobs. One of my main focuses this last Congress has been on helping secure 900 shoe manufacturing jobs in Maine at New Balance. For years, Maine politicians have worked unsuccessfully to get legislation through in Congress to require the Department of Defense (DOD) to adhere to the Berry Amendment, a provision which requires the DOD to use American-made products for new recruits whenever possible. New Balance is one of the few companies that continues to hire American workers and produce footwear here in the U.S.

I am absolutely thrilled that, after a months-long and hard fought effort, we finally had this monumental language officially signed into law this past year. This is a huge accomplishment, and I'm not going to let up an inch until it is fully implemented to secure the 900 Maine jobs at Skowhegan, Norway and Norridgewock.

In Congress, I have also been a steadfast opponent of bad and unfair trade deals, namely the Trans-Pacific Partnership (TPP), which have the potential to hurt jobs and local businesses in Maine. That's why I voted, twice, against "fast track" trade authority, or trade promotion authority, despite pressure from powerful Washington special interest groups and leaders of my own party. I don't work for any one party—I work for you, the people of Maine.

I am also extremely proud of the services that our Congressional office has been able to provide to help hundreds of Mainers in the past two years. Whether it is a Veteran experiencing issues at the VA or a citizen needing assistance with a case at the IRS, my staff is available to help. I encourage anyone who is experiencing problems with a government agency, including our Veterans when dealing with the VA, to contact one of my Congressional offices in Maine—Bangor (942-0583), Lewiston (784-0768), Presque Isle (764-1968)—or visit my website at Poliquin.House.Gov.

There is much more work to be done. Our Great State of Maine and our Nation face many critical challenges. Please know that I am working hard, every day, to serve you and that I will continue to work here at home and in Washington for our families, local businesses and communities. It is an honor to represent you and our fellow Mainers in Congress.

Best wishes,



Bruce Poliquin
Member of Congress



David McCrea

PO Box 513

Fort Fairfield, ME 04742

Phone: (800) 423-2900

David.McCrea@legislature.maine.gov

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

Dear Friends and Neighbors,

Thank you for the opportunity to serve Easton in the Maine House of Representatives during the 128th Legislature. I am honored to represent our community for the first time at the State House.

We are busy at work in Augusta reviewing proposed legislation from lawmakers across the state to find common ground on a number of important issues. My top priorities as your State Representative include strengthening the economy, supporting our agricultural system and bringing broadband internet to the more rural regions of our state. We'll also be working to address rising property taxes, implement the citizen-initiated legislation passed at the ballot box in November 2016 and support our veterans and aging Mainers.

During this session I have the pleasure of serving on the Joint Standing Committee on Education and Cultural Affairs, which oversees bills pertaining to school governance and administration, education budgets, and school curriculum, to name a few. I spent my career working as a Biology teacher for middle and high school students and am eager to bring my professional experience to the table.

Your input is invaluable and will shape the work I do in Augusta to strengthen the partnership between town and state government. I fully welcome your questions and feedback. Please feel free to contact me by phone at (207) 227-4903 or email at david.mccrea@legislature.maine.gov

Kind regards,

David McCrea

State Representative

District 148: Caswell, Easton, Fort Fairfield, Hamlin, Limestone, Presque Isle (part), Stockholm and Cyr Plantation, plus the unorganized territory of Connor Township

TOWN OF EASTON OFFICE HOURS:

Monday, Wednesday, Thursday 8:00 AM to 4:30 PM
 Tuesday 8:00 AM to 6:00 PM
 Friday 8:00 AM to 3:00 PM

Easton Board of Selectmen meet as needed but generally on the second Monday of the month at the Town Office at 7:00 PM.

Easton School Board meets the second Monday of the month at the Easton Elementary School Library at 7:00 PM.

REPRESENTATIVE TO THE LEGISLATURE DISTRICT 148

Representative David McCrea

Augusta (207) 287-1400
 email address: david.mccrea@legislature.maine.gov

STATE SENATE DISTRICT 2

Senator Mike Carpenter

Augusta (Sessions Only) (207) 287-1515
 email address: mike.carpenter@legislature.maine.gov



“No man will make a great leader who wants to do it all himself or get all the credit for doing it.” Andrew Carnegie

FOR YOUR INFORMATION

Easton Town Office

488-6652 or 488-7706

Fax 488-7706

Town Manager

Town Clerk

Estes Park Cemetery

Mount Shiloh Cemetery

Pine Tree Cemetery

Easton Grange Apartments

Easton Odd Fellows' Hall

Easton Highway Department 488-7705

Easton Fire Department

EMERGENCY ONLY 911

All other calls 488-6652

Easton Animal Control Officer 488-6846

Easton Recreation Department 488-6601

Easton Odd Fellows' Hall 488-7708

Odd Fellows' Hall: Scheduling of the use of the Odd Fellows' Hall can be done at the Town Office. Check for availability on our website at <http://www.eastonme.com/availability-calendar> or by calling Cheryl at 488-6652.

Easton School Department

Elementary School 488-7701

High School 488-7702

Easton Post Office 488-5751

Crown Ambulance 911

Pinetree Waste Management 532-4264

Tri-Community Landfill 473-7840

Plumbing Inspector & Code Enforcement Officer (Tony Levesque) 472-3805

Maine State Police 532-2261

EMERGENCY ONLY 911

Aroostook County Sheriff's Department 532-3471

EMERGENCY ONLY 911

"If your actions inspire others to dream more, learn more, do more and become more, you are a leader." John Quincy Adams



In Easton, small town values are a way of life.



**EASTON TOWN OFFICE
PO BOX 127
EASTON, ME 04740**



POSTAL PATRON LOCAL